

Revenue Department

Minutes of Consultations

2nd Feb 1858

• Back nos 52 to 3

Order no 12757 1st Feb 1858

139

No. 52. Read the following letter from L. FORBES, Esq., Acting Sub-Secretary to the Board of Revenue; to H. FORBES, Esq., Acting Secretary to Government, Revenue Department; dated Fort Saint George, 23d December 1857, No. 4675.

Sir,

I am directed by the Board of Re-

venue to submit for the consideration of

Government the accompanying commu-

nications from the several Collectors and

from the Agent at Kurnool touching

the fees enjoyed by the Curnums of their

respective districts for collecting the

Moturpha Revenue.

Ganjam,	dated 6th	in Cons. 17th Sep. 1856,	No. 3674.
Vizagapatam,	15th Sep. in Cons. 17th Dec.	" "	3863.
Rajahmundry,	28th Nov. in Cons. 5th Dec.	" "	5001.
Masulipatam,	30th Aug. in Cons. 4th Nov.	" "	3494.
Guntur,	18th June in Cons. 12th Aug.	" "	2316.
Nellore,	13th " in Cons. 17th June	" "	2197.
Cuddapah,	15th Sep. in Cons. 24th Nov.	" "	3712.
Bellary,	23rd Aug. in Cons. 11th Sep.	" "	3357.
Kurnool,	11th June in Cons. 14th Aug.	" "	2231.
Chingleput,	3rd June in Cons. 30th Sep.	" "	1989.
North Arcot,	3rd " in Cons. 9th July	" "	2505.
South Arcot,	3rd July 1856, in Cons. 2nd Feb. 1857,	" "	2015.
Tanjore,	13th June in Cons. 3th June 1856,	" "	2413.
Trichinopoly,	7th June in Cons. 30th Sep.	" "	2009.
Madura,	2nd " in Cons. 25th June	" "	2090.
Tinnevely,	12th June 1856, in Cons. 21st Dec. 1857,	" "	2235.
Coimbatore,	17th June in Cons. 14th Aug.	" "	2151.
Salem,	19th " in Cons. 24th July	" "	2749.
Canara,	6th " in Cons. 19th June	" "	2339.
Malabar,	7th " in Cons. 17th June	" "	2185.

2. In their Proceedings to Government No. 427 dated 13th February 1856 the Board recommended that the Curnums in the town of Conjeeveram in Chingleput should be remunerated by Government, and, in lieu of all claims upon the people, should receive 4 per cent. upon the gross collections of Moturpha and tree tax, so long as those sources of revenue existed.

3. Government consented* to relieve the people of the payment but thought the rate proposed too high, and desired information as to the arrangements existing in other districts in similar cases.

4. From the replies received to the Board's call† and which are herewith submitted it will be seen that in 4 districts‡ out of the eighteen (besides Chingleput) in which the tax is levied, the Curnums are paid under a management similar to those proposed for Conjeeveram.

5. In Canara, Malabar, Coimbatore, Tanjore, Vizagapatam and Cuddapah no fees of this description are derived by Curnums from the payers of Moturpha, and in the remaining eight Districts the fees are levied on no recognized principles or system and are not calculated at a uniform rate in all the villages of any one district. The most common modes of calculating these fees are by charging so much per loom or house, or per Rupee of Moturpha tax. Instances also occur of fees being levied on occasions of marriages, &c., among particular classes, but no uniformity exists in the rates and it is evident that in many cases the system has grown out of custom and has never been formally recognized by Government, and that the demand has been generally acquiesced in by the ryots more as a voluntary contribution on their part than as fees whose collection could be enforced.

6. In Trichinopoly Government sanctioned a rate of 2 pice per loom in 18 villages and 3 pice per loom in one village of the Woodiarpolliem Zemindary as a remuneration to the Curnums employed in preparing the Moturpha accounts. The expense is borne by Government under a Resolution dated 10th July 1854, and to this arrangement the Board referred in para. 8 of their former Proceedings. In the correspondence which passed on that occasion the per centage of the probable maximum expense on the Moturpha tax does not appear, but the total sum sanctioned by Government was Rupees 146½. The rates of 2 and 3 pice are seemingly adopted in other parts of the district also, but the Collector states that the tax exists to a very limited extent.

செப்பைபவர் பெயர் லெண்டன்
செப்பைவசற்காக எடுத்த
கொள்ளப்பட்ட நாள் 9/08
செப்பைக்கு முடிந்த நாள்
சாபார்க்கும் 23/12/57
மு. நி. பத. எ. கையொப்பம்
கையொப்பம்

Fort Saint George, Revenue Consultation of 2d February 1858.

South Arcot.

7. The Curnums in South Arcot are paid according to a scale laid down in the Hookumnamah of the district and approved by the Board in 1842. From the abstract at the end of the Collector's letter the Curnums appear to have received about $3\frac{1}{2}$ per cent. on the Moturpha beriz calculated on the average of 5 years or from Fusly 1260 to 1264.

Guntoor.

8. In Guntoor a commission of 10 per cent. was fixed by Mr. Oakes in 1817-18 which is in operation in 124 villages distributed over 5 talooks. In the rest of the District fees are levied at various rates and aggregate $12\frac{1}{2}$ per cent. on the Beriz.

North Arcot.

9. From the statement accompanying the letter from North Arcot and shewing the ready money allowances paid to the village Sibbendies of the Cauverypauk and Sautghur talooks under the sanction of Government conveyed in Resolution No. 142 dated 9th February 1850, No. 142. It will be seen *In Cons. 14th Feb. 1850.* that the percentage upon the Moturpha demand for Fusly 64 of the fees paid to Curnums, ranges from $2\frac{1}{4}$ to $4\frac{1}{4}$; there aggregate amount varying from year to year with the fluctuations of the Beriz. In para. 3 of the Extract Minutes Consultation under reply, the Government called for information regarding the rate allowed in other Districts than Chingleput in order to judge whether or not the percentage proposed for the latter District was too high. It should therefore be mentioned here that while the percentage of Curnums' fees varies, as above stated from $2\frac{1}{4}$ to $4\frac{1}{4}$, that of the aggregate allowances drawn from the Moturpha Revenue by the officers employed in the preparation of the accounts Curnums and Monegars, that is to say, the centage of Col. 9, on Col. 3 ranges from $4\frac{1}{2}$ to $9\frac{1}{2}$, it does not appear why only 2 talooks are included in this statement, or whether this mode of remuneration exists elsewhere in the District. Pages 3 and 4 of the statement contain calculations with reference to the general revenue and call for no remark.

10. In the arrangement for Conjeveram now before Government, the Board proposed 47 on the gross collections (comprising the revenue derived from Moturpha and certain trees) and the free enjoyment of the backyards in possession of the Curnums as a suitable remuneration. The Board calculated the total money allowances to be Rupees 590 9-0 for which the Curnums were to relinquish a demand on the people of Rupees 808-10-5.

11. The Collector of Chingleput has since informed the Board that the demand on account of the trees has been diminished to $\frac{1}{2}$ of its original amount by the recent substitution of a land tax for that charged upon trees; but this change, the Board have to observe scarcely affects the rate proposed by them, as the demand of the Curnums was restricted to certain Tamarind trees and amounted to only Rupees 18-10-9 as shown in the Statement enclosed in the Collector's letter dated 11th October 1855. The present question moreover is not whether the amount proposed will be sufficient, but whether it is not too high.

12. As shown in their former Proceedings the Curnums employed in the town of Conjeveram receive no emoluments besides those now under consideration, and the Board are of opinion that the rate of 47 will not yield too large an income for the duties required from the recipients.

13. With reference to paras. 5 and 6 of the Extract Minutes *In Cons. 23d May 1856.* Consultation (dated 3d March 1856,) quoted in the margin of para. 3 of these Proceedings wherein Government remarked that it would be desirable to grant the payers of Moturpha tax, Puttahs of a more permanent character than attaches to those usually given hitherto. The Board direct me to observe that they have requested the Collectors to act upon the views of Government contained in those paras.

14. From such of the replies as contain a notice of this point it will be seen that on Masulipatam, Coimbatore and Malabar puttahs continue in force from year to year until a change in their terms renders alteration necessary. The Collectors of Vizagapatam, Bellary and Tanjore are opposed to the principle, but wherever it may be practicable the change will be introduced.

Fort Saint George, Revenue Consultation of 2d February 1858.

(25)

15. It is also to be remarked that the new forms of village accounts provide Moturpha puttahs, and will thus aid in introducing the practice in those Districts where puttahs have hitherto not been granted.

No. 53.

ORDER THEREON, No. 137; dated 1st February 1858.

In Extract Minutes Consultation dated 3d March 1856, the Government approved of the proposed change in the mode of remunerating the Curnums of the town of Conjeveram by substituting a fixed payment by Government calculated on a per centage of the collections, for the hitherto pursued plan of fees collected from the payers of the Moturpha tax, which is apparently the only source of public revenue in that town, there being, it is stated, "no land revenue (strictly so called)" in the hamlets composing it.

2. Objection however was raised to the rate proposed, viz. 4 per cent. on the collections, exclusive of the value of the backyards which the Curnums now enjoy rent free, and it was directed that enquiry should be made as to the rate allowed in other districts, the results of which are submitted with the above letter.

3. From the replies of the Collectors it is not possible to calculate the average rate per cent. on the collections, of the Curnums' remuneration no fixed rule appears to obtain throughout any district in which their payment is regulated either by fees or by a per centage on the collections, the system, and even rate, prevailing in one village, differing from that of its neighbour and the rates ranging apparently from 3 to 12 per cent.

4. The Board repeat their recommendation of 4 per cent. for the Conjeveram Curnums in addition to the free tenure of their backyards, the result of which arrangement will be a ready money payment of about Rupees 526-4-5, with backyards of the annual value of Rupees 54-4-7, in lieu of an income from fees amounting to Rupees 808-10-5 divided among 6 Curnums, and considering that the abolition of the impost on which in Conjeveram this per centage is to be levied is now merely a question of time, the Government will no longer withhold their sanction from the proposed arrangement for that town. It is observed that in Extract Minutes Consultation dated 10th July 1854, a precisely similar arrangement for Trichinopoly was authorized, without a previous reference to Calcutta being deemed necessary.

5. The question of the remuneration of Curnums generally will come under consideration with the proceedings of the survey and assessment departments in the several districts.

(Signed) H. FORBES,
Acting Secretary to Government.

Permanence Road Office
Fort San Diego

Sum N^o 4675

23rd Dec 1875

S^r J. Forbes Esq.

Acting Sub Secretary to the

To

Board of Revenue

Mr Forbes Esq.

Acting Secretary to Government

S^r

Revenue Department

I am directed by the Board
of Revenue to submit for the

consideration of Government

the accompanying

statement of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

Revenue of the

2 In their Proceedings to Government No 524 dated 18th February 1856 the Board recommended that the cur-
rent in the Town of Conger and
in Chargeput should be remunerated
by Government and, in lieu of all
claims upon the people, should
receive 5% upon the gross collections
of Motupha and tree tax so long
as those sources of Revenue existed.

3 Government consented to relieve
the people of the payment but thought
the rate proposed too high, and desired
information as to the arrangements ex-
isting in other Districts in similar
cases.

4 From the replies received to the
Board's call* and which are herewith
submitted it will be seen that in 11

* Districts out of the eight (bordering Chin
glaput) in which the tax is levied, the
current on foot under arrangements
similar to those proposed for Conger
have

* E. M. P. No 513 No 10
dated 3rd March 1856
Page 2

* Chander P. No 169
of 23rd May 1856.

* Inchingpoly
South West
Eastern and
North West.

5. In Canora, Malabar, Canhutope,
Tanjore, Vizagapatam and Cuddapah ⁽³⁾
few of this description are derived
by Commis from the papers of Mo-
turpha and in the remaining eight Dis-
tricts the fees are levied on no recognized
principles or system and are not
calculated at a uniform rate in all
the villages of any one District. The most
common modes of calculating these fees
are by charging so much per house or
house or per Rupan of Moturpha tax. In
some also cases of fees being levied
on occasions of marriages &c among particular
classes but no uniformity exists in the
rates and it is evident that in many cases
the system has grown out of custom and has
never been formally recognized by Government
and that the demand has been generally
acquiesced in by the Ryots more as a
voluntary contribution on their part
than as fees whose collection could
be enforced.

Inchingpoly

Some that will be coming over
the page

6 In Inchingpoly Government have
levied a rate of 2 pice per house in 15

Villages

Villages and 3 pice per town in one Village
of the Alloodarpollim Territory as a
provision to the curmums employed
in preparing the Moturpha accounts.
The expense is borne by Government under
a Resolution dated 10th July 1854 and
to this arrangement the Board refers
in para 8 of their former Proceedings No 207 of 1854.
In the correspondence which passed on
that occasion the percentage of the
probable maximum expense on the
Moturpha being does not appear but
the total sum sanctioned by Government
was Rs 164 1/2. The rates of 2 and
3 pice are seriously adopted in other
parts of the District also but the
Collector states that the tax exists to
a very limited extent.

7. The curmums in South Arcot are South Arcot
paid according to a scale laid down
in the Memorandum of the District
and approved by the Board in 1842.
From the Abstract at the end of the
Collector's letter the Curmums appear to
have received about 3 3/4% on the Moturpha
being

being calculated on the average of
5 years or from 1860 to 1864. (13)
Curmums 8. In Guntur a commission of
10% was paid by Mr Coates in 1877/78
which is in operation in 124 Villages
distributed over 5 Taluqs. In the rest
of the District fees are levied at
various rates and aggregate 12 1/4% on the
Being

North Arcot. 9. From the statement accompany-
ing the letter from North Arcot and
showing the ready money allowances
paid to the Village Subsidies of the
Country parts and Santhar Taluqs.
under the sanction of Government
enacted in Resolution No 112 dated 9th
Jan 1850. It will be seen that
the percentage upon the Moturpha
decreases for each 1/4 of the fees paid
to Curmums, ranging from 2 1/4 to 2 3/4 then
aggregate amount varying from year
to year with the fluctuations of the
Being. In para 3 of the E. M. Com.
under reply the Government called
for

for information regarding the
rate allowed in other Districts than
Chingleput in order to judge whether
or not the percentage proposed for
the latter District was too high.
It should therefore be mentioned here
that while the percentage of Curmums
fee varies, as above stated from
 $2\frac{1}{2}\%$ to $4\frac{1}{2}\%$, that of the aggregate allow-
ances drawn from the Moturpha Re-
venue by the officers employed in the
preparation of the accounts Curmums
and Mowangs, that is to say the com-
bination of Col. G. on Col. D ranges from
 $4\frac{1}{2}\%$ to 9% , it does not appear why only

2 Taluaks are included in this statement
or whether this mode of remuneration
exists elsewhere in the District. Page 3
and 4 of the statement contain
calculations with reference to the
general Revenue and call for re-
marks.

10. In the arrangement for Con-
sideration now before Government.

the Board proposed to the
Collections (comprising the Curmums
derived from Moturpha and certain
trees) and the free enjoyment of the
backyards in possession of the Curmums
as a suitable remuneration. The Board
calculated the total amount allowable
to be Rupees 540-9-0 for which the Cur-
mums were to relinquish a demand
on the people of Rupees 878-10-5.

11. The Collector of Chingleput
has since informed the Board that
the demand on account of the trees
has been diminished to $\frac{1}{3}$ of its
original amount by the recent substitu-
tion of a land tax for that charge
upon trees, but this change, the Board
have to observe scarcely affects the
rate proposed by them, as the demand
of the Curmums was restricted to
certain Samarinda trees and amounted
to only Rupees 18-10-9 as shown in
the statement enclosed in the Collector's
letter dated 11th October 1855. The present
question moreover is not whether

the

the amount proposed will be suffi-
cient but whether it is not too
high.

12. As shown in their former
Proceedings the Curmums employed
in the Town of Chajenram receive
no emoluments besides their usual
consideration and the Board
are of opinion that the rate of 4%
will not yield too large an income
for the duties required from the
recipients.

13. With reference to paras 5 & 6
of the E. & M. Cons. (dated 3 March 1856) *Sub. 22 Aug 1856*
quoted in the margin of para 3 of
these Proceedings wherein Government
remarked that it would be desirable
to grant the prayers of Motupha
tax, puttaks of a more permanent
character than attaches to those
usually given hitherto. The Board
direct me to observe that they have
requested the Collectors to act
upon the views of Government con-
tained in those paras.

From

14. From such of the replies *(S)*
contain a notice of this point it
will be seen that in Malaputnam
Cumbatore and Malabar puttaks
continue in force from year to year
until a change in their terms renders
alteration necessary. The Collectors
of Vizagapatnam, Bellary and Tanjore are
opposed to the principle, but however
it may be practicable the change
will be introduced.

15. It is also to be remarked that
~~the new form of puttaks~~ will pro-
vide Motupha puttaks, and will thus
aid in introducing the practice in
those Districts where puttaks have
hitherto not been granted.

I have the honor to be
Sir
Your most Obedt Servant
Wm. B. P. Office
W. S. George
25 Dec 1857

To
H. Forbes Esq
Acting Secy to Government
Rev. Department
L. D. S. Esq
Acting Sub Secretary

Comd. M. S. Esq

Extract from the Minutes of the Committee
 under date the 1st February 1858.

Read the following letter
 from the Acting Sub Secretary to the
 Board of Revenue -

(Here enter 23 December 1857 or 4675)

In the 4th March
 1856. The Secy. approves
 of the proposed changes
 in the mode of determining
 the Curmies of
 the Town of Calcutta
 by substituting a
 fixed percentage by
 Secy. calculated on a
 per centage of the
 collections for the
 2nd to pursue plan
 of Secy. collected from
 the pages of the Secy.
 Book for the Secy.

Done by the Secy. 28th Jan 1858.

Secy. 28th Jan 1858.

Done by the Secy. 28th Jan 1858.

Done by the Secy. 28th Jan 1858.

Done by the Secy. 28th Jan 1858.

Done by the Secy. 28th Jan 1858.

From the capture
of the vessel it was ascertained
that the vessel was a

The ~~the~~ upstart
accumulation of
L. Rock. for the
Congressman's
in addition to the
towers of this back-
yard, the result
of which arrange-

sent to a lady
for payment of about
\$526.45. with her
part of the annual
value of \$64.45. in
her own income from
her annuity to
\$808.10.5 divided
among 6 persons.
and considering that
the value of the report
on which is (perhaps)
the percentage is the value
is not really a question
of time. the value
is larger with the time
value from the per-
centage arrangement.

for that fact. It is shown that in last
year quarter of the
enumeration of persons
generally with some
and a consideration
with the business of the
lawy & others. It is in
the report of the

dated 10 July 1854. a
precisely similar
arrangement for
Trickins & Co. was
authorized. without
a previous reference
to the being
deemed necessary

Jan 7/58. I signed the report of the
with the Civil Auditor

Received 1858-1859
of the sum of £2. 10. 0.

1858/59

Partial return of loan.

27th Feb 1858

Due of the 30. and of Nov
of 1858 and 1859 @ 1858.

Concerning the paper
and accompanying for paying the
sum of £2. 10. 0. and the
partial of £1. 10. 0. and the
whole of the collection of 1858
which was done, and showing
that the question of remitting
of sum was greatly, with some
other consideration, with the
proceedings of the Society and
of the partial of £1. 10. 0. and
the sum of £2. 10. 0.

1858-59

(9)

(13)